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Mr. Donald R. Studebaker
 NIXON PEABODY LLP
 8180 Greensboro Drive
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July 10, 2001

BY DHL

Re: Fuji Photo Optical Cases

Dear Mr. Studebaker:

Thank you for your letter of July 2, 2001.

We are enclosing herewith the Revocation/Appointment of Power of Attorney signed by the manager of the Intellectual Property Department of Fuji Photo Optical Co., Ltd. Please file the document with the United States Patent and Trademark Office at your earliest convenience.

Thank you for your cooperation in connection with this matter.

Very truly yours,

Masashi Yanagida
 cc: *Reiko Takahashi*

MY/rt
 Encl.

